VETOED ON MAY 4, 2012

Conference Committee Report: HF 2337 Third Engrossment, SF 1972 First Engrossment Omnibus Tax bill

		Gov	Gov	House	House	Senate	Senate	Conference	Conference	Conference	Conference	Conference	Conference
	Fiscal Summary	FY 2012-13	FY 2014-15	FY 2012-13	FY 2014-15	FY 2012-13	FY 2014-15	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
	Positive numbers reflect spending or revenue reductions; negative numbers reflect cost sav	ings or revenue redu	ıctions										
											l		
1	Forecasted Aids and Credits Base	2,832,328	2,769,890	2,832,328	2,769,890	2,832,328	2,769,890	1,468,433	1,363,895	2,832,328	1,372,788	1,397,102	2,769,890
2	Total Canadal Fund Davisson Channel	- 44 100	04.600	(64.704)	(277 620)	(402 505)	(102.105)		(44.240)	(44.240)	(65.214)	(72.005)	(120 118)
	Total General Fund Evenue Changes	44,100	84,600	(64,784)	(377,639)	(102,505)	, ,	:	(44,349)	(44,349)			
_	Total General Fund Expenditure Changes with Transfers	<u>U</u>		(<u>65,170</u>)	(<u>149,280</u>)	(102,629)		(4,000)	<u>7,362</u>	<u>3,362</u>	<u>3,596</u>	2,702	6,298
5	Total General Fund Changes (Revenues less Expenditures)	(44,100)	(84,600)	386	(228,359)	124	(193,700)	4,000	(51,711)	(47,711)	(68,810)	(76,607)	(145,417)
6						/							
7	Summary Adjustments						_						
8	Transfer from the Budget Reserve							(43,500)	-	(43,500)			-
9	Payment to Centers for Medicaid and Medicare							15,600		15,600			-
10	Total Summary Adjustments							(27,900)		(27,900)	_	-	
11	, ,							` ′ ′		,			
12	Net General Fund Changes Plus Summary Adjustments							31,900	(51,711)	(19,811)			
	The General Fand Changes Flas Summary Aujustinents							31,500	(31,711)	(15,011)		_	

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		<i>number</i> Author		ct revenue	gain, negative numbers reflect revenue reduction	Effective	Gov FY 2012-13	Gov FY 2014-15	House	House FY 2014-15	Senate	Senate	Conference FY2012	Conference FY2013	Conference FY 2012-13	Conference FY2014	Conference FY2015	Conference FY 2014-15
ľ	HF [F	Autnor	5F	Autnor	General Fund Tax Revenues	Effective	FY 2012-13	FY 2014-15	FY 2012-13	FY 2014-15	FY 2012-13	FY 2014-15	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
1					Individual Income, Corporate Income Tax & Estate Tax													
2 3	2277 N	Mahonev			Reduction of Foreign Royalty Subtraction		30,100	80,900										,
,		Marquart			Reduce Foreign Royalty Subtraction from 80% to 62%	TY 2012	30,100	80,900					\					
5					Reduce Foreign Royalty Subtraction from 62% to 39%	TY 2013												
6					Reduce Foreign Royalty Subtraction from 52% to 53%	11 2015												
7					Reduction of FOC Dividend Received Deduction		10,300	28,600										
8					Reduce FOC Dividend Received Deduction from 80% to 62%	TY 2012							\					
9					Reduce FOC Dividend Received Deduction from 62% to 39%	TY 2013							\					
10 11					JOBS Now Tax Credit	DFE		(25,000))	\			,	/
12					Veterans Jobs Tax Credit	DFE	-	(35,000)								(5,400)	(675)	(6,075)
13					veteralis Jobs Tax Credit	DFE										(3,400)	(6/3)	(0,073)
14					Replace Foreign Operating Corporation (FOC) Deduction with a Tax Credit	TY 2012			25,400	40,000							/	
15					Eliminate Dividend Received Deduction for Real Estate Investment Trusts (REIT)	TY 2012			1,000	2,000				\			/	
16					Modify R& D Tax Credit, Increase the Second Tier from 2.5% to 4.5%	TY 2012			(25,700)	(42,100)				\			/	
17					Modify R& D Tax Credit, Increase the Second Tier from 2.5% to 3.1%	TY 2012			(23,700)	(42,100)			_ [(7,700)	(7,700)	(6,200)	(6,500)	(12,700)
	2429 N	Mazorol			Technology Corporate Franchise Tax Certificate Transfer Program	TY 2012			(10,000)	(45,000)				(7,700)	\ (,,,,,,,,	(0,200)	, (0,500)	(12,700)
	1823 D	Downey	1774	Michel	Angel Investment Tax Credit				(==,===,	(10,000)						/		
20					Increase allocation from \$12 million to \$17 million per year to TY 2014	TY 2012			(5,000)	(10,000)						/		
21					Increase allocation from \$12 million to \$14 million per year to TY 2014	TY 2012			(-,,	(,,,,,,	(2,000)	(4,000)			\ .	/		_
22					Increase allocation from \$12 million to \$16.5 m in TY 2012 & \$17 m in TY 2013 to	TY2012					(, , , , ,	(,,	-	(4,500)	(4,500)	(5,000)	(5,000)	(10,000)
	2139 B	Bills			TY 2014				(1.050)	(4.350)				, , ,	. / .	/ ` '	, , ,	, , ,
23	.133	JIII3			Jobs Tax Credit for Qualified Veterans, State Credit Equal to 150% of Federal Credit	TY2012			(1,950)	(4,350)					\	/		
24			1988 2002	Rest Ortman	Marriage Penalty Conformity	TY2012					(62,200)	-			->	-	-	-
25	2773 A	Atkins	2427	Daley	Federal Conformity - IRA Rollover	TY 2012					(1,400)	(40)	-	(1,400)	(1,496)	(20)	(20)	(40)
26			2006	Ortman	Military Pension Subtraction at 46%	TY 2013					-	(21,700)			/ -			-
27					Repeal of Military Pension Credit for Past Service	TY 2013					-	2,500			/ -	\		-
28					Increase in Credit for Military Service in a Combat Zone	TY 2013					-	(3,800)			/ -	\		-
		Runbeck	780	Pederson	Repeal of the Contractor Withholding Requirement	FY 2013					(105)	(215)	-	(105)	(105)	(105)	(110)	(215)
	2850 H	loppe	1881	Senjem	Extending the Historic Tax Credit Sunset	DFE					-	-	-	-	/ -	/	-	-
31					Historic Rehabilitation Credit Retroactivity	DFE							-	-}	-	(4,000) ³	\ -	(4,000)
32					Estate Tax Recapture Provision	6/30/2011							-	(1,000)	(1,000)	(1,100)	(1,100)	(2,200)
33 34					Subtotal - All Individual Income, Corporate Tax & Estate Tax Changes		40,400	74,500	(16,250)	(59,450)	(65,705)	(27,255)	-	(14/705)	(14,705)	(21,825)	(13,405)	(35,230)
35													LI	/				
36					Sales & Use Tax									/			\	
37														/			\	
38	1849 D	Davids			Definition of Solicitor Nexus	FY 2013	3,700	10,100						/			V	
39	1842 F	abian			Eliminate Refund Requirement for Capital Exemption for Small Businesses	FY 2013			(7,800)	(7,700)	-	-	/		-			-
40			1670	Koch	Phased-In Elimination of Refund Requirement for Capital Exemption	1/1/2013					(3,500)	(10,100)	/		-			-
41					Phased-In Elimination of Refund Req. for Capital Exemption for <81 employees in FY	7/1/2012							/ -	(19,000)	(19,000)	(11,700)	(7,100)	(18,800)
42	2607 H	losch			12-15, elimination in FY16 Exemption for an Established Religious Orders & A Higher Education Institution	FY 2013			(44)	(99)			/ _	(44)	(44)	(49)	(50)	(99)
43		Quam	677	Howe	Medical Device Exemption Clarification	FY 2013			(,	(55)	(3,900)	(9,600)	/ _	,	- ()	,	,50,	(33)
44			1884	Limmer	Data Center Qualification Modification	FY 2013					(3,330)	(6,100)		_		(4,100)	(8,200)	(12,300)
44					Data Center Quannedtion Mounication	1.1 2013						(0,100)	/ -	-		(4,100)	(0,200)	(12,500)

F	ositiv	ve number		gain, negative numbers reflect revenue reduction		Gov	Gov	House	House	Senate	Senate	Conference	Conference	Conference	Conference	Conference	Conference
ŀ		Author	SF Author	General Fund Tax Revenues	Effective	FY 2012-13	FY 2014-15	FY 2012-13	FY 2014-15	FY 2012-13	FY 2014-15	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
45 2	509	Davids		Exempting Purchases by Certain Nursing Homes	FY 2013					(10)	(20)	_	(10)	(10)	(10)	(10)	(20)
46																	
47				Subtotal - All Sales & Use Tax Changes		3,700	10,100	(7,844)	(7,799)	(7,410)	(25,820)	\ -	(19,054)	(19,054)	(15,859)	(15,360)	(31,219)
48																	
49				Statewide Property Tax Levy ¹													
50																/	ſ
51 1	914	Davids		For Pay 2013, assigns separate levy bases by freezing both seasonal rec	PY 2013												
52				and C/I @ pay 2012 levels, less the amount excluded up to 70% of C/I													
53				value under \$150,000, which lowers receipts by \$55 million ^{2.}													
54				12-Year levy phase-out (8.33% reduction/yr) beginning in 2014 ³									\				
55				State Levy Decrease				(40,300)	(316,400))		/	/	
56				Income/Corporate Tax Interaction Impact (LGA impact on expenditure sheet)					6,800						/		
57			1624 Pederson	Frozen for Pay 2013 to Pay 2016. 10-year Phase-Out Beginning											/		
58				in Pay 2017 for C/I and seasonal rec.											/		
59				State Levy Decrease						(29,000)	(141,900)			\-			-
60				Income/Corporate Tax Interaction Impact						-	3,660			-	/		-
61				Remove inflation - including interactions	PY 2013							-	(10,200)	(10,200)	(27,140)	(44,740)	(71,880)
62																	
63				Subtotal Statewide Property Tax Levy Changes		-	-	(40,300)	(309,600)	(29,000)	(138,240)	-	(10,200)	(10,200)	(27,140)	(44,740)	(71,880)
64			1	 										/	/		
65				Minerals											\setminus		
66 ⁹	74	Melin		Nonferrous Occupation Tax, Rate Reduction from 2.45% to 1.45%, Net Proceeds Tax	TY 2012					-	-	-	-/	-			-
				Rate Increased from 2.0% to 3.0%													
67								•	-	-	-			-			-
68				Subtotal - Minerals					-	-	-		/	-	-	\	-
69																\	
70				Other Tax and Non Tax Provisions									/			`	
71 2	280	Loon	1998 Dahms	Alcoholic Beverage Tax, Qualifications Modified for Small Brewers Credit	CY 2011	-		(390)	(790)	(390)	(790)	<i>f</i>	(390)	(390)	(390)	(400)	(790)
72												/					
73			<u> </u>	Subtotal - Other Taxes		-		(390)	(790)	(390)	(790)		(390)	(390)	(390)	(400)	(790)
74																	
75				TOTAL - All General Fund Tax Revenue Changes		44,100	84,600	(64,784)	(377,639)	(102,505)	(192,105)	-	(44,349)	(44,349)	(65,214)	(73,905)	(139,119)
_																	

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us	. 1.	· [Gov Apr 12	Gov Apr 1		House	Senate	Senate	Conference	Conference	Conference	Conference	Conference	
Positive num		F Author	General Fund Expenditures o program expenditures and negative numbers are decrease.	FY 2012-13			FY 2014-15	FY 2012-13	FY 2014-15	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
i ositive nam	ibers u	re mercuses to	o program expenditures and negative numbers are decrease.	, to program s	periality (c	Jac savings).									
Tax Refunds	3									\					/
1914 Davids			Reduce Renter's PTR from 17% to 15% rent paid, replace indexing with split schedules for senior/disabled and non-senior/ non-disabled renters. Effective for claims on rent paid in 2011 (Pymt in FY 2013)			(66,700	(153,200)								
1914 Davids			DOR Administrative costs for Renter PTR claims Targeting Property Tax Refund - Modify formula by increasing current 60% of tax increase > 12% to 90% of tax increase > 12% for a maximum refund of \$1,000. For pay 2012 only			223 4,100								/	
	1	1972 Ortman	Targeting Property Tax Refund - Modify formula by increasing current 60% of tax increase > 12% to 75% of tax increase > 12% for a maximum refund of \$1,000. For pay 2012 and beyond					<u>1,980</u>	<u>1,935</u>					1.050	4 005
			Targeting Property Tax Refund - House language at 90% in pay 2013 and Senate language at 75% in pay 2014 and beyond							<u>0</u>	<u>4,100</u> \	4,100	<u>875</u>	<u>1,060</u>	
			Subtotal Changes to Tax Refunds	0		(62,377)	(153,198)	1,980	1,935	0	4,100	\4 ,100	87/5	1,060	1,935
Property Tax 1914 Davids	x Alas	& Credits	Modify Local Government Aid (LGA) payment - 1) Cities with population of 5,000 or more are frozen at 2012 amounts, 2) Cities under 5,000 population get the greater of 2012 aid or current law 2013 aid.			0	1,069	0	0	0	0	0	1,069	0	1,069
2283 McElfat		2448 Ortman	Property Tax Refund interactions Income Tax interactions Modify for City of Tamarack Modify Local Government Aid (LGA) payment - Freeze pay 2013 payment @ pay 2012 levels			0 0 12	(30)	0 0 0 0	0 0 0 (1,200)	0 0 <u>0</u>	0 0 <u>12</u>	0\ 9\ <u>12</u>	(30) (30) <u>0</u>	0 0 <u>0</u>	(30)
3 1 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	1	1741 Daley	Property Tax Refund interactions Income Tax interactions Local Government Reporting, Performance Measures - modify for LGA freeze Subtotal - LGA payment	0		12	1,009	0 0 <u>(70)</u>	30 30 <u>0</u> (1,140)	<u>0</u>	<u>(70)</u> (58)	(70 <u>)</u>	1,009	<u>0</u>	_
,			Justicial Edwippyment			, 12	1,009	(70)	(1,140)		(30)	(56)	1,009	\	1,009
B DE-1 Davids			Border City Enterprise/Development Zone Allocation Reimbursement for property tax credits issued to qualified CI properties located in an enterprise zone of one of five designated border cities: Breckenridge, Dilworth, East Grand Forks, Moorhead, and Ortonville. Subtotal - Border City Zone Allocation			150				0	250 250	<u>250</u> 250	<u>0</u>	0	<u>0</u>
2 1890 Fabian			Reinstate Bovine Tuberculosis Property Tax Credit Eligible participant in Bovine TB Management Zone would			250					230	230		0	<u> </u>
;			1) For pay 12, receive a payment equal to tax credit paid in 2011; 2) For pay 13+, receive a credit equal to 2011 credit			70	70			0	70	70	70	0	70
7			amount. Property, Income/Corporate Franchise Tax Interactions Subtotal - Bovine TB Credit			<u>0</u> 70				<u>0</u>	<u>0</u> 70	<u>0</u> 70	(<u>8)</u> 62	(8)	\

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				Gov Apr 12	Gov Apr 12	House	House	Senate	Senate	Conference	Conference	Conference	Conference	Conference	Conference
	HF Author	SF Author	General Fund Expenditures		FY 2014-15	FY 2012-13	FY 2014-15	Senate FY 2012-13	Senate FY 2014-15	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
			p program expenditures and negative numbers are decreases t				202 . 23	2022 23				. , 2022 29	, , , , , ,		2027 20
29	DE-1 Davids		Senior Deferral Eliminate Interest Accrual							١, ا			1 :	: I	/
30	DE-1 Davius		Removes 3% interest accrual on deferred property taxes, eff.			o	370								/
			Pay 2013 and beyond			_	<u> </u>								/
31			Subtotal - Senior Deferral eliminate interest accural			o	370								/
32															/
33		1831 Ortman	Homestead Market Value Credit to Market Value Exclusion							\					/
			clean up												
34			Property Tax Refund impact					0	400	0	\ 0	0	200	200	/ 400
35			Income Tax Refund impact					<u>0</u>	<u>400</u>	<u>0</u>	\ <u>0</u>	<u>0</u>	<u>200</u>	<u>200</u>	/ <u>400</u>
36			Subtotal Market Value Credit Changes					0	800	0	0	0	400	400	/ 800
37 38														/	
30	L		Subtotal Property Tax Aids & Credits Changes	0	0	232	424	0	800	0	262	262	1,471	39⁄2	1,863
	Property tax ch	hanges									\			/	
40	A-7 Lanning		Property tax exemption (2 yr) for new construction in flood-											/	
41			damaged cities								\			/	
42			Moorhead construction starts prior to Dec 31,2013 2-yr Property Tax Exemption - PTR impact			0	-15					\		/	
43			2-yr Property Tax Exemption - PTK impact			0	-13							/	
44	2161 Nornes		Aggregate Materials Tax - City of Vergas										/		
45			Allows city to impose the tax if Otter Tail County										/		
46			does not.			0	0			0	0	\ 0	/ 0	0	0
47	2002 111	N/A										\ .	/		
48	2802 Kiel	NA	Agricultural homestead extension due to flooding - permanently extends special ag homestead for qualifying			0	[negligible]			0	0	\ 0	[negligible]	[negligible]	Inegligible
			property owners in Marshall Cty who suffered property									\	/		
			damage in 2009 floods.									\	/		
49													K .		
50	2313 Rukavina		Delinquent Property Tax Interest Rate modification -									/	1\		
			Interest rates after Jan 1, 2013, will be prime rate plus 2%;									/			
			interest rate costs unpaid from Jan 1, 1991 to Dec 31, 2012									/			
			payable pursuant to 270C.40 subd 5 with a min of 10% and max of 14%									/			
51			General Fund impact			0	0					/			
52			K-12 School Aid interactions			0	[Unknown]					/	\		
53			Subtotal Delingt Tax Interest Rate changes			0	0					/	\ 		
54			Subtotal Property Tax changes	0	0	0	(15)	0	0	0	0	/ o	0	\ o	0
55							、 - ,							\	
			Subtotal All Property Tax Refunds, Aids,								/				
	L		Credits & Changes							0	4,362	4,362	2,346	1,452	3,798
		s, Adjustments an									/			\	
57 58	1822 Loon		Tax Reform Commission study			25	0	(339)	0		/			\	
50			Education Finance adjustments - Property tax					(339)	U					\	
			recognition shift from education levy changes								/			\	\
59	2210 Banaian		Greater MN Internship Grants with 5% Admin fee			1,250	2,500			0	/ 1,000	1,000	1,250	1,250	2,500
60			Minnesota Investment Fund								2,000	2,000	0	0	
00			willingsorg illvestillelit rullu							"/	2,000	2,000	"	U	
61	1914 Davids		Special Revenue Fund transfer - One-time transfer to GF			(4,300)	<u>0</u>	(4,300)	0	(4,000)					
			from DOR Special Service and Recovery Fund for local sales				_	, , ,		'/'					
			tax administration							/					
62			Budget Reserve transfer - One-time transfer to GF from					(99,900)	<u>0</u>	/					
63			Budget Reserve	0	0	(3,025)	2,500	(104,539)	0	(4,000)	3,000	(1,000)	1,250	1,250	2,500
64			Subtotal Appropriations and Transfers	U	U	(3,025)	2,500	(104,539)	U	/ (4,000)	3,000	(1,000)	1,250	1,230	2,500
	1														

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							Gov Apr 12	Gov Apr 12	House	House	Senate	Senate	Conference	Conference	Conference	Conference	Conference	Conference
HF	Α	Author	SF	Author	General Fund Expenditures		FY 2012-13	FY 2014-15	FY 2012-13	FY 2014-15	FY 2012-13	FY 2014-15	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
Po	sitive	e numbers	are in	creases to	program expenditures and negative numbers are decrease	s to	program sp	pending (cost	savings).									
65								I		J		ļ						l
03																		
66					TOTAL - All Tax Aids & Credits proposals		0	0	(65,170)	(149,280)	(102,629)	1,595	(4,000)	7,362	3,362	3,596	2,702	6, 29 8
67					Less Transfers and Adjustments in other spending									_				
					accounts		0	0	(3,050)	2,500	(104,539)	<u>o</u>	(4,000)	1,000	(3,000)	1,250	1,250	2,500
					accounts		<u>u</u>	<u>0</u>							_			
68					TOTAL - Tax Aids & Credits proposals		0	0	(62,120)	(151,780)	1,910	1,595	0	6,362	6,362	2,346	1,452	3,798
69																		
70						Γ	FY 12-13	FY 14-15	FY 12-13	FY 14-15	FY 12-13	FY 14-15	FY 2012	FY 2013	FY 12-13	FY 20 14	FY 2015	FY 14-15
71					February 2012 Forecast	Ī	2,832,328	2,769,890	2,832,328	2,769,890	2,832,328	2,769,890	1,468,433	1,363,895	2,832,328	1,372,788	1,397,102	2,769,890
72					Plus Tax Aids & Credits reductions	- 1	<u>0</u>	<u>0</u>	(62,120)	(151,780)	1,910	1,595	ع ا	6,362	6,362	2,346	1,452	3,798
73					Adjusted Tax Aids & Credits spending	L	2,832,328	2,769,890	2,770,208	2,618,110	2,834,238	2,771,485	1,468,433	1,370,257	2,838,690	1,375,134	1,398,554	2,773,688

All N	umb	ers in	ı nou:	sanas		İ	Gov	Gov	House	House	Senate	Senate			Conference			Conference
1	HF	Author	SF	Author	Non General Fund Tax Revenues	Fund	FY 2012-13	FY 2014-15	FY 2012-13	FY 2014-15	FY 2012-13	FY 2014-15	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
2					gain, negative numbers reflect revenue reduction	Tunu	772012-13	772014-15	112012-13	112014-15	77 2012-13	11 2014-15	772012	772013	772012-13	772014	112013	772014-15
3	OSILIV	ic namber		e revenue i	gan, negative numbers reflect revenue reduction]							\	!				
4																		/
5 1	849	Davids			Sales Tax Definition of Solicitor Nexus													/
					Definition of Solicitor Nexus	Legacy	200	580										/
6 1	842	Fabian			Eliminate Refund Requirement for Capital Exemption for Small	,												/
					Businesses	Legacy	-	-	(500)	(500)	-	-	\					/
7			1670	Koch	Eliminate Refund Requirement for Capital Exemption for Small						(2001	(600)	\	<u>.</u>				/
8					Businesses Phased-In Elimination of Refund Req. for Capital Exemption for	Legacy			-	-	(200)	(600)		[\				/
					<81 employees in FY 12-15, elimination in FY16	Legacy							-	(1,100)	(1,100)	(700)	(400)	(1,100)
9 2	607	Hosch			Exemption for an Established Religious Orders & A Higher												/	
					Education Institution	Legacy	-	-	(3)	(6)			-	(3)	(3)	(3)	/(3)	(6)
10	70		677 1884	Howe Limmer	Medical Device Exemption Clarification	Logger					/2201	(550)					/	
11	73	Howe	1004	Limmer	Data Center Qualification Modification	Legacy	-	-			(230)	(550)			•		/	_
					bata center quantitation violancation	Legacy					-	(360)	-	_]	_	(230)	(470)	(700)
12 2	609	Davids			Exempting Purchases by Certain Nursing Homes									<u> </u>			/	
						Legacy							-	Negligible		Negligible	Negligible	2
13			2539	Sheran	Exemption for Mobile Medical Vehicle Purchases	HUTDF					(10)					/		
14					Exemption for Mobile Medical Vehicle Purchases	HUIDF					(18)	-	-	-	\ -	/ -	-	_
					Exemplion of mostic medical venice randiases	TAF					(12)	-	-	-	\ -	/ -	-	-
15			1636	DeKruif	Modifying the definition of a retail sale for rent-to-own and											/		
					lease-to-own	GMTA					(60)	(100)	-	(60)	(60)	(55)	(45)	(100)
16 2	032	Myhra			Modifying the definition of a retail sale for rent-to-own and	CCALIE					(60)	(100)		(60)	(50)	(55)	(45)	(100)
17			687	Senjem	lease-to-own Exempting payments for certain laboratory services	CSAHF					(60)	(100)	-	(60)	(60)	(55)	(45)	(100)
					Exempling payments for certain laboratory services	HCAF					-	(6,500)	-	-	/ -	(2,700)	(3,800)	(6,500)
18															/	\ \		
19					Subtotal		200	580	(503)	(506)	(580)	(8,210)	-	(1,223)	(1,223)	(3, 7,43)	(4,763)	(8,506)
20									, ,	, ,	, ,	, , ,				., /		
21					Other Tax & Non Tax											\		
22						Special											\	
					One-Time Transfer from DOR Special Service & Recovery	Revenue	-	-	(4,300)	-	(4,300)	-	(4,000)	-/	(4,000)	-	-	-
23					-Fund for Local Sales Tax Administration		-	-						/				
24							-	-						/				
25					Subtotal		-	-	(4,300)	-	(4,300)	-	(4,000)	/ -	(4,000)	-	\-	-
26			L														\]
27				·	Total - All Non General Fund		200	580	(4,803)	(506)	(4,880)	(8,210)	(4,000)	/(1,223)	(5,223)	(3,743)	(4,763)	(8,506)
28					Subtotal - Legacy		200	580	(503)	(506)	(430)	(1,510)	-	(1,103)	(1,103)	(933)	(873)	(1,806)
29					Subtotal - Highway User Tax Distribution Fund		-	-	-	-	(18)	-	/	[-	-	-	-	_
30					Subtotal - Transit Assistance Fund		_		_	_	(12)	_	/-	_	-	-	-	_
31					Subtotal - Greater Minnesota Transit Account		_			_	(60)	(100)	/ _	(60)	(60)	(55)	(45)	(100)
32					Subtotal - County State-Aid Highway Fund		_	_	_	_	(60)	(100)	/ _	(60)	(60)	(55)		\
33					Subtotal - Health Care Access Fund						(00)	(6,500)		(30)	(00)	(2,700)		. \ .
34					Subtotal - Special Revenue				(4,300)		(4,300)	(0,300)	(4,000)	0	(4,000)	(2,700)	(3,800)	(0,500)
L			1		Subtotal - Special Revenue		-	-	(4,500)	-	(4,300)	U	/ (4,000)	. 0	(4,000)	U	U	Ц

HF 2337 Third Engrossment, SF 1972 First Engrossment Omnibus Tax bill All Numbers in Thousands

	on 10 11	0 15 15 15		Gov Apr 12		House	House	House	House	House	Senate	Senate	Senate	Senate	Senate	Senate						Conference
HF Author	SF Author	General Fund Expenditures		FY 2014-15		FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15	FY2012	FY2013	FY 2012-13	FY2014	FY2015	FY 2014-15
rositive number	s ure increases to	program expenditures and negative numbers are decrease	s to program	spenaing (co	JSL SαvingS).																	
roperty tax cha	anges for Local D	evelopment							•								\parallel				•	
2381 Runbeck		Truth in Taxation (TNT) Task Force - To study design &			0	0	(0 0	0	0		İ					$\Pi \setminus$	İ			1	,
		content of TNT statements; report by Dec 2012		L	l L	<u> </u>			<u> </u>		l L	<u> </u>		<u> </u>			l I\	<u> </u>		L	<u> </u>] /
		Truth in Taxation provision															\ () (0	0	(/
2563 Anderson, B		City of Clearwater - local sales tax use modified			0	0	(0	0	0) (0 0		
2352 Quam		City of Rochester - lodging tax authority increased, food and beverage tax authority repealed			0	0		0	0	0							II / ') (0	1	7 /
2535 O'Driscoll									ļ		ļ	ļ					\- <u>-</u>	<u>.</u>			ļ	<i>/</i>
2535 O'Driscoll 2297 Dill		St Cloud local sales and use tax modified Cook-Orr Hospital District levy authority modified			0	0		0	0	0								. (0		
2089 Bills	Gerlach	Apple Valley - creation of tax increment financing district;		+	<u>0</u>	0			j			ļ				0		<u>`</u>			<u> </u>	3 /
		Mining Reclamation Project area			-	_			•	-		_	_					1\			•	/
2591 Howes	2068 Senjem	Bloomington tax increment financing district -			0	0		0	0	0	0	0	0	0	0	0	() \		0 0		×
		Redevelopment district extension - 7 additional years allowed																\			/	'
					_	_			ļ .	_	_	_	_	_	_	_						
2027 Davids	1646 Ortman	Bloomington tax increment financing district (#s 1-G and 1- C) extension - Changes decertification date from 2018 to			0	0		0	0	0	0	0	0	0	0	0	') \ (0	' / '	9
		2038																\			/	
2497 Hansen	2040 Metzen	Dakota County Community Development Authority - Create		+	0	0		0 0		0		0	. 0	0	0	0		\.		0	· / · · ·	ji
		TIF for West St. Paul subject to special rules - Effective through				_		1	•	-		_	_	1]				/ '	
		Dec 31, 2027										1						1	V		/	
1791 Slawik	1619 Wiger	Oakdale tax increment financing district time limits - House			0	0		0	0	0							() ()\	0 0	/ 0	o l
		extended 2 yrs, to Dec 31, 2015; Senate extended 4 yrs, to							1									1	\		/	
2542 Nelson	2016 Kruse	Dec. 31, 2017							ļ			 		ļ				J	. \	/		3
2542 Nelson	2016 Kruse	Outside district expenditures modified (TIF pooling) - changes definition of market value of housing, foreclosure			ll u	U		0	U	0	0	U	٥	0	U	U	'	'i '	' \	٧ / ا	1	,
		changes definition of market value of nodsing, foreclosure																		/		
2583 Davids	Limmer	City of Maple Grove - To create a soil deficiency tax increment			ll 0	0		0 0	. 0	0	ا ا	0	0	0	0	0	، اا		\ (o / c)
		financing district subj to special rules			-				1	-		· ·	_	· ·]			1	
2537 Crawford		Economic Development Districts construction time period			0	0	(0 0	0	0			•				() (\ (0 / 0	(ö
		extended 18 months																	\	1/		
2189 Davids		Rochester local sales tax revenue sharing list of cities			0	0	(0	0	0		İ) () \ \		(0
2849 Banaian		modified - adds Wanamingo St Cloud - Extend economic development exemption;										ļ		ļ						<u>¥</u>	.	
2045 Dallalali		holding period from 9 to 15 yrs (see line 15)			ll "	U	,	٥		U									/	4\		
	2437 Pederson	St Cloud - Expand use of tax increments to Central Urban							•		ll 0	0	0	0	0	0) (J /	o \ c)
		Renewal Project, to pay for public infrastructure							•									1	/			
		improvements		L		<u> </u>			<u> </u>		1	<u> </u>		<u> </u>			<u> </u>	<u> </u>	/	L\	<u> </u>	
2811 Kieffer		Woodbury Public Debt Authorization			0	0		0	0	0							() (/ '	0 \ 0		
2798 McElfatrick		Itasca County general oblication bonds issued for county			º	0		0	0	<u>0</u>							') (9 / 9		(9
		nursing home - Changes 2003 law for authorizing bond issuance																1	/	\		
	2109 Howe	TIF Modify Redevelopment district definition									ا ا	0	0	0	0	0	، اا) (0 /2)
	1961 Eaton	Brooklyn Park Economic Development Authority - extends							1		l o	ō	ō	0	0	0		1] '	· ·	
		five year rule (see line 15)																	/		\	
	1676 Gerlach	City of Apple Valley - use authorization and extension (see									ا ا	0	0	0	0	0		1	X		\	
		line 15)				ļ			•		-	i -	-	1	_	_		1 /	1		\	
		St Paul capital bonding extension															(o! / (0 0	. \ c	o
2320 (Hilty)		Carlton County Cemetery Tax Levy authorization - Creates															Ш,	. / ,	,		. \ .	,
(rincy)		annual levy in unorganized Sawyer twishp															`	Ή / '	,		`\'	1
1954 Downey	1741 Daley	Local Government Budget Reporting pop> 5,000				l						İ					II ,	.i / .			. \	1
,									1]	" / "	-		1 /	
		Subtotal - Property Tax Changes for Local Dev	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	/ 0	0	0	0,	<u> </u>
Education Finan	nce Adjustments																[]	1/				
	2041 Stumpf	Demonstration and an about and technical in							•			_		0.000	0.242	10.424	[]	Ĭ.			•	\
	315 Olson	Removing the cap on the career and technical levy Extending certain lease levy authority for member districts							•		0	0	0	9,892 701	9,242 701	19,134 1,402	/	1			•	
	1760 Nienow	Exterioring certain lease levy authority for member districts									"	U	,	701	701	1,402	II /					
	1139 Parry	Authorizing a lease levy for administrative space									0	0	0	(2)	(2)	(4)	II /	1			1	
	2373 Bonoff					l			1		-	· -	_		1-1	1	11 /	1				\
		Subtotal - Education Finance Adjustments	C	0	0	0	(0	0	0	0	0	0	10,591	9,941	20,532	II /	1				\
																	II /				1	\
		TOTAL Property Tax changes &		Ť	<u> </u>	ļ		·			1	1		[[[/	1		···		/
		Education Finance Adjustments	c	0	0	0	(0	0	0	0	0		10,591	9,941	20,532	/ o			0	0	,
		Luucation rillance Aujustinents	·	U	II U	U		, 0		U			U	10,551	7,741	20,332	11/ 0	, ,		, 0	, ,	,